

## CERTIFICATE

TO THE CLERK OF Doniphan County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Highland Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019-2020; and (3) the Amount(s) of 2019 Tax to be Levied are within statutory limitations.

Table of Contents:			2019-2020 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2019 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		15,516,482	1,876,798	13.000
Postsecondary Technical Education			4,230,881	XXXXXXXXXX	
Adult Education	71-617		154,918	0	
Adult Supplementary Education	74-32,261		0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise			3,533,960	XXXXXXXXXX	
Total Current Funds Unrestricted			23,436,241	1,876,798	
Plant Funds					
Capital Outlay	71-501		0	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			0	0	
Total - All Funds		XXXXXXXXXX	23,436,241		
Publication					13.000
Final Assessed Valuation					144,373,163
Municipal Accounting Use Only					
Received _____					
Reviewed by _____					
Follow-up: Yes _____ No _____					

Attest: August 23, 2019

Peggy Hansen  
County Clerk

Assisted by:

Ref Willy, VPFO  
Thomas H. Smith  
Signature and Title of Elected Official

Chairman of Board of Trustees

**Computation to Determine Limit for 2020**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$	<u>1,822,268</u>
2. Debt service levy in 2019 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>1,822,268</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>785,550</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>2,376,733</u>	
5b. Personal property 2018	- <u>2,427,910</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	<u>820,075</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>1,605,625</u>	
8. Total estimated valuation July, 1,2019	<u>144,377,958</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>142,772,333</u>	
10. Factor for increase (7 divided by 9)	<u>0.01125</u>	
11. Amount of increase (10 times 3)	+ \$ <u>20,493</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>1,842,761</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>1,842,761</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>45,557</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>1,888,318</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Community College Name: Highland Community College

County: Doniphan County

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2020 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$4,015,987	\$1,833,613	\$5,849,600
2. Total FY 2019 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$3,930,240	\$1,808,822	\$5,739,062
3. Estimated increase in State Funding for K.S.A. 74-204			\$110,538
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$88,430

Community College  
County  
Highland Community College  
Doniphan County

## FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS  
2019-2020

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/19*	\$0	\$0	\$0
2. 2018 Actual Taxes Levied*	\$1,822,268	\$0	\$0
3. Less: delinquent taxes	0.0%	\$0	\$0
4. Less: 2018 Taxes Received*	\$1,822,268		
5. Total Deductions (add Lines 3 + 4)	\$1,822,268	\$0	\$0
6. 2018 taxes receivable (taxes in process of collection 6/30/19) (Line 2 less Line 5)	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-18 to 12-31-19) (Line 3 x 75%)	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0

\* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.



Adopted Budget

Budget Form CC-B

2019-2020

Current Funds Unrestricted <b>General Fund</b>	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	1		889,612	920,827
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	0	889,612	920,827
<b>Revenues</b>				
Student Sources:				
Tuition	4	709,501	748,126	748,126
Fees	5			
<b>Total Student Income</b>	9	709,501	748,126	748,126
Federal Sources:				
Federal Grants	10	4,829,149	4,829,149	4,829,149
Other Federal Income	11			
<b>Total Federal Income</b>	19	4,829,149	4,829,149	4,829,149
State Sources:				
Non-Tiered State Aid (Form 108)	20	3,824,749	3,930,240	4,015,987
LAVTR	21			0
State Grants and Contracts	22	598,613	348,123	348,123
State Retirement Contributions **	23			
Other State Income	24			
<b>Total State Income</b>	29	4,423,362	4,278,363	4,364,110
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	1,850,491	1,822,268	xxxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	1,850,491	1,822,268	0
Other Sources:				
Gifts	40	10,823	10,823	10,823
Interest	41			
All Other Income	42	3,858,968	3,858,968	<b>3,858,968</b>
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
<b>Total Other Income</b>	49	3,869,791	3,869,791	3,869,791
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	15,682,294	15,547,697	13,811,176
<b>Total Resources Available (3 + 60)</b>	62	15,682,294	16,437,309	14,732,003

\* Must comply with K.S.A. 79-2958.

\*\* Optional – if revenue is shown, expenditures must be included.

## Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>General Fund</b>	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
<b>Total Resources Available</b>	62	15,682,294	16,437,309	14,732,003
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	3,568,027	3,568,027	3,568,027
Research	64			
Public Service	65	118,130		
Academic Support	66	2,056,272	2,056,272	2,056,272
Student Services	67	3,294,738	3,294,738	3,294,738
Institutional Support	68	3,566,559	3,566,559	3,566,559
Operation and Maintenance	69	2,830,886	3,030,886	3,030,886
Scholarships	70			
<b>Total Expenditures</b>	79	15,434,612	15,516,482	15,516,482
<b>Transfers</b>				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
<b>Total Transfers</b>	89	0	0	0
<b>Total Expenditures &amp; Transfers (79 + 89)</b>	90	15,434,612	15,516,482	15,516,482
Unencumbered Cash Balance June 30 (62 - 90)	91	247,682	920,827	xxxxxxx
<b>Tax Computation</b>				
Unencumbered Cash Balance (3)	94			920,827
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			13,811,176
Six Month Resources (50% of 96) *	97			6,905,588
<b>Total Resources (94 thru 97)</b>	98			21,637,591
<b>Total Expenditures &amp; Transfers (90)</b>	99			15,516,482
Six Month Expenditures (50% of 99) *	100			8,086,337
Total 18 Month Expenditures (99 + 100)	101			23,602,819
Tax Required Prior to Operating Grant (101- 98)	102			1,965,228
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			88,430
Tax Required (102 - 103)	104			1,876,798
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			1,876,798

\* 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.



Adopted Budget

Budget Form CC-C 2019-2020

Current Funds Unrestricted <b>Postsecondary Technical Education</b>	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	1		0	0
Transfer to General Fund	2	xxxxxxxxxx	xxxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
<b>Revenues</b>				
Student Sources:				
Tuition	4	512,518	550,000	550,000
Fees	5	198,857	200,000	200,000
<b>Total Student Income</b>	9	711,375	750,000	750,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,760,298	1,808,822	1,833,613
LAVTR	21			0
State Grants and Contracts	22	1,396,778	1,647,268	1,647,268
State Retirement Contributions **	23			
Other State Income	24			
<b>Total State Income</b>	29	3,157,076	3,456,090	3,480,881
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Transfer from General Fund	44			
<b>Total Other Income</b>	49	0	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	3,868,451	4,206,090	4,230,881
<b>Total Resources Available (3 + 60)</b>	62	3,868,451	4,206,090	4,230,881

\*\* Optional – if revenue is shown, expenditures must be included.

\*\*Optional – if revenue is shown, expenditures must be included.



Adopted Budget

Current Funds Unrestricted <b>Postsecondary Technical Education</b>	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Total Resources Available	62	3,868,451	4,206,090	4,230,881
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	2,241,669	2,241,669	2,241,669
Research	64			
Public Service	65	231,229	568,868	593,659
Academic Support	66	133,432	133,432	133,432
Student Services	67	427,254	427,254	427,254
Institutional Support	68	645,174	645,174	645,174
Operation and Maintenance	69	189,693	189,693	189,693
Scholarships	70			
Total Expenditures	79	3,868,451	4,206,090	4,230,881
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
<b>Total Transfers</b>	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,868,451	4,206,090	4,230,881
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxx

## Adopted Budget

Current Funds Unrestricted <b>Adult Education</b>	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
<b>Revenues</b>				
Student Sources:				
Tuition	4			
Fees	5			
<b>Total Student Income</b>	9	0	0	0
Federal Sources:				
Federal Grants	10	84,980	84,980	84,980
Other Federal Income	11			
<b>Total Federal Income</b>	19	84,980	84,980	84,980
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	69,938	69,938	69,938
State Retirement Contributions**	23			
Other State Income	24			
<b>Total State Income</b>	29	69,938	69,938	69,938
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
<b>Total Other Income</b>	49	0	0	0
<b>Total Revenues</b> (9 + 19 + 29 + 39 + 49)	60	154,918	154,918	154,918
<b>Total Resources Available (3 + 60)</b>	62	154,918	154,918	154,918

\*\* Optional – if revenue is shown, expenditures must be included.

## Adopted Budget

Current Funds Unrestricted <b>Adult Education</b>	Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget
<b>Total Resources Available</b>	62	154,918	154,918	154,918
Expenditures				
Education and General:				
Instruction	63	154,918	154,918	154,918
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>Total Expenditures</b>	79	154,918	154,918	154,918
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
<b>Total Transfers</b>	89	0	0	0
<b>Total Expenditures and Transfers (79 + 89)</b>	90	154,918	154,918	154,918
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			154,918
Six Month Resources (50% of 96)	97			77,459
<b>Total Resources (94 thru 97)</b>	98			232,377
<b>Total Expenditures &amp; Transfers (90)</b>	99			154,918
Six Month Expenditures (50% of 99) *	100			77,459
Total 18 Month Expenditures (99 + 100)	101			232,377
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

\* Recommended

Current Funds Unrestricted Auxiliary Enterprise Funds		Line	2017-2018 Audited Actual	2018-2019 Unaudited Actual	2019-2020 Proposed Budget					2019-2020 Proposed Budget
					Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash		3		0						0
Balance July 1										
Revenues		9	3,533,960	3,533,960	3,533,960					3,533,960
Student Sources		15								0
Federal Sources		50								0
Gifts and Grants		53								0
Sales		52								0
Other Income		51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances		54	3,533,960	3,533,960	3,533,960	0	0	0	0	3,533,960
Total Revenues										
Expenditures		69								0
Salaries & Benefits		70	3,533,960	3,533,960	3,533,960					3,533,960
General Operating Expenses		71								0
Supplies		72								0
Cost of Goods Sold		73								0
Equipment		74								0
		75								0
		76								0
		77								0
Total Expenditures		78	3,533,960	3,533,960	3,533,960	0	0	0	0	3,533,960
Transfers		80								0
Mandatory Transfers		81								0
Non-Mandatory Transfers		89	0	0	0	0	0	0	0	0
Total Transfers										
Total Expenditures & Transfers (78 + 89)		90	3,533,960	3,533,960	3,533,960	0	0	0	0	3,533,960
Unencumbered Cash Balance June 30 (3 + 54 - 90)		92	0	0	0	0	0	0	0	0

**NOTICE OF PUBLIC HEARING  
2019-2020 BUDGET**

The governing body of Highland Community College, Doniphan County, will meet on  
August 13, 2019, at 6:30, at Conference Room, Administration  
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of  
tax to be levied, and to consider amendments. Detailed budget information is available at Business Office  
and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 2019 Tax to be Levied (as shown below) establish the maximum limits  
of the 2019-2020 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,  
is subject to slight change depending on final assessed valuation.

	2017-2018		2018-2019		Proposed Budget 2019-2020		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2019 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	15,434,612		15,516,482		15,516,482	1,876,798	12.999
Postsecondary Tech Ed	3,868,451		4,206,090		4,230,881	xxxxxxxxx	xxx
Adult Education	154,918		154,918		154,918	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	3,533,960	xxx	3,533,960	xxx	3,533,960	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		0	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	22,991,941	0.000	23,411,450	0.000	23,436,241	xxxxxxxxx	12.999
Total Tax Levied	1,798,627		1,822,268		xxxxxxxxxxx	1,876,798	
Assessed Valuation	129,397,640		140,180,612		144,377,958		
<b>Outstanding Indebtedness, July 1</b>							
	<b>2017</b>		<b>2018</b>		<b>2019</b>		
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds							
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal	1,221,434		1,232,042		2,298,776		
Total	1,221,434		1,232,042		2,298,776		

\* Tax Rates are expressed in mills.

\_\_\_\_\_  
Signature and Title

Page No.

Troy Recreation Association  
Recreation Commission Secretary

Published in The Kansas Chief Aug. 1 and 8, 2019

**NOTICE OF PUBLIC HEARING  
2019-2020 BUDGET**

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**BUDGET SUMMARY**

The Expenditures and the Amount of 2019 Tax to be Levied (as shown below) establish the maximum limits of the 2019-2020 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2017-2018		2018-2019		Proposed Budget 2019-2020		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2019 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	15,434,612		15,516,482		15,516,482	1,876,798	12.999
Postsecondary Tech Ed	3,868,451		4,206,090		4,230,881	xxxxxxxxxx	xxx
Adult Education	154,918		154,918		154,918	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Auxiliary Enterprise	3,533,960	xxx	3,533,960	xxx	3,533,960	xxxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxxx	xxx
Capital Outlay	0		0		0	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Total All Funds	22,991,941	0.000	23,411,450	0.000	23,436,241	xxxxxxxxxx	12.999
Total Tax Levied	1,798,627		1,822,268		xxxxxxxxxx	1,876,798	
Assessed Valuation	129,397,640		140,180,612		144,377,958		

	Outstanding Indebtedness, July 1		
	2017	2018	2019
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	1,221,434	1,232,042	2,298,776
Total	1,221,434	1,232,042	2,298,776

\* Tax Rates are expressed in mills.

  
Signature and Title

Since 1960"

31st Anniversary